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ATTORNEYS AT LAW

Docket No.: 208608US0PCT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 09/831,915

Applicants: Thomas DANIEL, et al.

Filing Date: May 25, 2001

For: HYDROGELS CAPABLE OF ABSORBING

AQUEOUS FLUIDS Group Art Unit: 1712 Examiner: METZMAIER

SIR:

Attached hereto for filing are the following papers:

Notice of Appeal; Appeal Brief

Our online credit card payment in the amount of \$1,000.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

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